

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>
0030	<ul style="list-style-type: none"> o Taxpayer Identification Number (SEQ 0003) of all data records in a tax return must contain the same Primary SSN. o Schedule Occurrence Number (SEQ 0005 of the Schedule Record Identification) and Form Occurrence Number (SEQ 0005 of the Form Record Identification) must be significant and in ascending, consecutive numerical sequence beginning with "0000001". <p>Note: For multiple occurrences of a schedule or form, the Page Number (SEQ 0002 of the Schedule or Form Record Identifications) must be sequential within each occurrence of a Schedule or Form.</p> <ul style="list-style-type: none"> o All pages of a multiple-page schedule or form must be present. Listed below are exceptions to this rule: <ul style="list-style-type: none"> -Page 2 may be present without Page 1 and vice versa for the following: Schedule E, Form 4684, Form 4797, Form 8283, Form 8824, Form 8835 and Form 8853. -Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule C, Schedule C (5713), Schedule D, Schedule F, Schedule H, Schedule O (5471), Schedule 2, Form 2441, Form 4562, Form 5329, Form 6251, Form 8275, Form 8275-R, Form 8582-CR, Form 8606, Form 8621, Form 8697, Form 8801, Form 8839 and Form 8915. -Pages 2, 3 and 4 are optional for Form 2210 but Page 2, 3 and 4 cannot be present without Page 1. -Pages 2 and 3 are optional for Form 8582 and Form 8801 but page 2 or 3 cannot be present without Page 1. -Form 4136 Page 1, 2, and 3 need not be transmitted if there are no entries for these pages (but Page 1, 2, or 3 cannot be present without Page 4). -Pages 2-4 need not be transmitted if there are no entries for those pages (but these pages cannot be present without page 1) for the following: Form 5471, Form 5713. -Form 6765 Page 1 need not be transmitted if there are no entries for that page (but Page 1 cannot be present without Page 2). -Form 8865 Pages 3-7 need not be transmitted if there are no entries for those pages. But these pages cannot be present without pages 1 and 2. -Form 8889 Page 1 may be present without Page 2, but Page 2 can not be present without Page 1. -State Record ST 0001 may be present without ST 0002, but ST 0002 cannot be present without ST 0001. o For Form 1040, Pages 1 and 2 must be present (Exception: State-Only returns), and the following cannot be present: Form 1040A Pages 1 and 2, Schedule 1, Schedule 2, Schedule 3, Form 1040EZ, Form 1040-SS (PR) Page 1 and 2. o For Form 1040A, Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040EZ, Form 1040-SS (PR) Page 1 and 2. o For Form 1040EZ, must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2, Form 1040-SS (PR) Page 1 and 2. o For Form 1040-SS (PR), Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2, Form 1040EZ. o Schedule K-1 (Form 8865) will not be accepted without a Form 8865 being filed.

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0302 ○ RESERVED	- - - - - -
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0720 ○ RESERVED	- - - - - -
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